

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511
ATTICA, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Attica Unified School District No. 511
Attica, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Attica Unified School District No. 511, Attica, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Attica Unified School District No. 511

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Attica Unified School District No. 511, Attica, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Attica Unified School District No. 511**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated January 10, 2018. The 2017 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
January 14, 2019

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 3,565	\$ 0	\$ 1,564,066	\$ 1,566,526	\$ 1,105	\$ 0	\$ 1,105
Special Purpose Funds							
Supplemental General	24,629	0	536,551	515,397	45,783	0	45,783
At Risk (4 Year Old)	0	0	20,030	20,030	0	0	0
At Risk (K-12)	0	0	53,173	53,173	0	0	0
Capital Outlay	378,884	0	93,592	114,933	357,543	0	357,543
Driver Training	2,098	0	1,792	121	3,769	0	3,769
Food Service	12,779	0	106,948	111,862	7,865	0	7,865
Professional Development	0	0	1,412	975	437	0	437
Special Education	5,407	0	353,735	308,382	50,760	0	50,760
KPERs Contribution	0	0	147,896	147,896	0	0	0
Federal Funds	0	0	39,285	39,285	0	0	0
Gifts and Grants	46,070	0	21,882	21,234	46,718	0	46,718
Contingency Reserve	120,271	0	0	0	120,271	0	120,271
Textbook and Student Material							
Revolving	14,711	0	7,321	4,209	17,823	0	17,823
District Activity Funds	16,656	0	32,680	34,800	14,536	0	14,536
	<u>\$ 625,070</u>	<u>\$ 0</u>	<u>\$ 2,980,363</u>	<u>\$ 2,938,823</u>	<u>\$ 666,610</u>	<u>\$ 0</u>	<u>\$ 666,610</u>

Composition of Cash:	Checking Accounts	\$ 377,439
	Money Market Account	320,923
		698,362
	Agency Funds	(31,752)
		<u>\$ 666,610</u>

The notes to the financial statement are an integral part of this statement.

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Attica Unified School District No. 511 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Attica, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook and Student Material Revolving Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$106,703 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$147,896 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,857,459. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 4 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$698,362 and the bank balance was \$774,401. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$274,401 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 5 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:				
	At Risk (4 Yr Old)	At Risk (K-12)	Food Service	Special Education	Total
General Fund	\$ 1,346	\$ 0	\$ 0	\$ 349,384	\$ 350,730
Supplemental General Fund	16,944	53,173	45,457	0	115,574
	<u>\$ 18,290</u>	<u>\$ 53,173</u>	<u>\$ 45,457</u>	<u>\$ 349,384</u>	<u>\$ 466,304</u>

Note 8 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 9 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through January 14, 2019, the date which the financial statement was available to be issued.

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 1,646,065	\$ (92,138)	\$ 12,599	\$ 1,566,526	\$ 1,566,526	\$ 0
Special Purpose Funds						
Supplemental General	545,648	(30,251)	0	515,397	515,397	0
At Risk (4 Yr Old)	24,036	0	0	24,036	20,030	(4,006)
At Risk (K-12)	126,590	0	0	126,590	53,173	(73,417)
Capital Outlay	517,716	0	0	517,716	114,933	(402,783)
Driver Training	2,098	0	0	2,098	121	(1,977)
Food Service	118,250	0	0	118,250	111,862	(6,388)
Professional Development	12,500	0	0	12,500	975	(11,525)
Special Education	325,400	0	0	325,400	308,382	(17,018)
KPERS Contribution	151,614	0	0	151,614	147,896	(3,718)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	39,285	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	21,234	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,209	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	34,800	XXXXXXXXXX
	<u>\$ 3,469,917</u>	<u>\$ (122,389)</u>	<u>\$ 12,599</u>	<u>\$ 3,360,127</u>	<u>\$ 2,938,823</u>	<u>\$ (520,832)</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 16,330	\$ 10,659	\$ 0	\$ 10,659
State Sources	1,468,124	1,553,407	1,642,500	(89,093)
	<u>1,484,454</u>	<u>1,564,066</u>	<u>\$ 1,642,500</u>	<u>\$ (78,434)</u>
Expenditures				
Instruction	731,016	865,367	\$ 859,526	\$ 5,841
Student Support Services	27,710	27,914	25,900	2,014
Instructional Support Services	6,205	4,625	8,050	(3,425)
General Administration	60,751	140,614	67,360	73,254
School Administration	107,438	73,565	75,200	(1,635)
Central Services	74,521	78,934	77,200	1,734
Operations & Maintenance	6,953	19,220	63,210	(43,990)
Student Transportation Services	207	5,557	0	5,557
Transfers	466,088	350,730	469,619	(118,889)
Adjustment to Comply With Legal Max	0	0	(92,138)	92,138
Adjustment for Qualifying Budget Credits	0	0	12,599	(12,599)
	<u>1,480,889</u>	<u>1,566,526</u>	<u>\$ 1,566,526</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	3,565	(2,460)		
Unencumbered Cash, Beginning	0	3,565		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,565</u>	<u>\$ 1,105</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 302,165	\$ 290,943	\$ 280,546	\$ 10,397
County Sources	21,487	23,592	18,457	5,135
State Sources	148,364	222,016	222,016	0
Transfers	34,000	0	0	0
	<u>506,016</u>	<u>536,551</u>	<u>\$ 521,019</u>	<u>\$ 15,532</u>
Expenditures				
Instruction	212,872	121,573	\$ 181,840	\$ (60,267)
Student Support Services	12,121	14,057	0	14,057
Instructional Support Staff	1,112	130	0	130
General Administration	34,902	13,399	20,000	(6,601)
School Administration	30	519	0	519
Operations & Maintenance	126,478	153,120	237,000	(83,880)
Student Transportation Serv	66,434	97,025	74,700	22,325
Transfers	27,438	115,574	32,108	83,466
Adjustment to Comply With Legal Max	0	0	(30,251)	30,251
	<u>481,387</u>	<u>515,397</u>	<u>\$ 515,397</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	24,629	21,154		
Unencumbered Cash, Beginning	0	24,629		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24,629</u>	<u>\$ 45,783</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 1,740	\$ 0	\$ 1,740
Transfers	0	18,290	24,036	(5,746)
	<u>0</u>	<u>20,030</u>	<u>\$ 24,036</u>	<u>\$ (4,006)</u>
Expenditures				
Instruction	0	20,030	\$ 24,036	\$ (4,006)
	<u>0</u>	<u>20,030</u>	<u>\$ 24,036</u>	<u>\$ (4,006)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 73,586	\$ 53,173	\$ 126,590	\$ (73,417)
	<u>73,586</u>	<u>53,173</u>	<u>\$ 126,590</u>	<u>\$ (73,417)</u>
Expenditures				
Instruction	32,268	35,550	\$ 93,640	\$ (58,090)
Student Support Services	15,986	17,623	21,500	(3,877)
Instructional Support Staff	11,345	0	11,450	(11,450)
School Administration	13,987	0	0	0
	<u>73,586</u>	<u>53,173</u>	<u>\$ 126,590</u>	<u>\$ (73,417)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 139,687	\$ 64,655	\$ 111,128	\$ (46,473)
County Sources	5,443	5,637	4,476	1,161
State Sources	9,549	23,300	23,228	72
	<u>154,679</u>	<u>93,592</u>	<u>\$ 138,832</u>	<u>\$ (45,240)</u>
Expenditures				
Instruction	0	0	\$ 30,000	\$ (30,000)
Operations & Maintenance	50,376	62,079	257,716	(195,637)
Transportation	1,838	52,854	75,000	(22,146)
Facility Acquisition & Construction Services	71,229	0	155,000	(155,000)
	<u>123,443</u>	<u>114,933</u>	<u>\$ 517,716</u>	<u>\$ (402,783)</u>
Receipts Over (Under) Expenditures	31,236	(21,341)		
Unencumbered Cash, Beginning	347,648	378,884		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 378,884</u>	<u>\$ 357,543</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 1,792	\$ 0	\$ 1,792
	<u>0</u>	<u>1,792</u>	<u>0</u>	<u>1,792</u>
Expenditures				
Instruction	2,586	121	\$ 2,098	\$ (1,977)
	<u>2,586</u>	<u>121</u>	<u>\$ 2,098</u>	<u>\$ (1,977)</u>
Receipts Over (Under) Expenditures	(2,586)	1,671		
Unencumbered Cash, Beginning	4,684	2,098		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,098</u>	<u>\$ 3,769</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	<u>Current Year</u>				Variance - Over (Under)
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>		
Cash Receipts					
Local Sources	\$ 34,176	\$ 35,487	\$ 35,055	\$	432
State Sources	897	517	804		(287)
Federal Sources	47,130	25,487	48,754		(23,267)
Transfers	35,000	45,457	20,858		24,599
	<u>117,203</u>	<u>106,948</u>	<u>\$ 105,471</u>	<u>\$</u>	<u>1,477</u>
Expenditures					
Operations & Maintenance	7,569	14,701	\$ 8,300	\$	6,401
Food Service Operations	<u>96,855</u>	<u>97,161</u>	<u>109,950</u>		<u>(12,789)</u>
	<u>104,424</u>	<u>111,862</u>	<u>\$ 118,250</u>	<u>\$</u>	<u>(6,388)</u>
Receipts Over (Under) Expenditures	12,779	(4,914)			
Unencumbered Cash, Beginning	0	12,779			
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	<u>\$ 12,779</u>	<u>\$ 7,865</u>			

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
State Sources	\$ 0	\$ 1,412	\$ 1,250	\$ 162
Transfers	0	0	11,250	(11,250)
	<u>0</u>	<u>1,412</u>	<u>\$ 12,500</u>	<u>\$ (11,088)</u>
Expenditures				
Instruction	0	975	\$ 12,500	\$ (11,525)
	<u>0</u>	<u>975</u>	<u>\$ 12,500</u>	<u>\$ (11,525)</u>
Receipts Over (Under) Expenditures	0	437		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 437</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 808	\$ 3,005	\$ 1,000	\$ 2,005
Federal Sources	0	1,346	0	1,346
Transfers	300,709	349,384	318,993	30,391
	<u>301,517</u>	<u>353,735</u>	<u>\$ 319,993</u>	<u>\$ 33,742</u>
Expenditures				
Instruction	291,698	305,617	\$ 320,000	\$ (14,383)
General Administration	1,775	0	0	0
Student Transportation Services	2,637	2,765	5,400	(2,635)
	<u>296,110</u>	<u>308,382</u>	<u>\$ 325,400</u>	<u>\$ (17,018)</u>
Receipts Over (Under) Expenditures	5,407	45,353		
Unencumbered Cash, Beginning	0	5,407		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,407</u>	<u>\$ 50,760</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 0	\$ 147,896	\$ 151,614	\$ (3,718)
Transfers	84,231	0	0	0
	<u>84,231</u>	<u>147,896</u>	<u>\$ 151,614</u>	<u>\$ (3,718)</u>
Expenditures				
Instruction	54,565	95,807	\$ 102,692	\$ (6,885)
Student Support Services	3,209	5,635	5,281	354
Instructional Support Staff	1,331	2,337	2,224	113
General Administration	5,762	10,116	9,451	665
School Administration	5,837	10,249	9,590	659
Central Services	1,407	2,470	2,363	107
Operations and Maintenance	5,382	9,451	8,895	556
Student Transportation Services	4,102	7,202	6,810	392
Food Service Operations	2,636	4,629	4,308	321
	<u>84,231</u>	<u>147,896</u>	<u>\$ 151,614</u>	<u>\$ (3,718)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 58,499	\$ 39,285
		<u>58,499</u>	<u>39,285</u>
Expenditures			
Instruction		<u>58,499</u>	<u>39,285</u>
		<u>58,499</u>	<u>39,285</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Funds

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 17,952	\$ 21,882
	<u>17,952</u>	<u>21,882</u>
Expenditures		
Instruction	<u>13,586</u>	<u>21,234</u>
	<u>13,586</u>	<u>21,234</u>
Receipts Over (Under) Expenditures	4,366	648
Unencumbered Cash, Beginning	41,704	46,070
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 46,070</u>	<u>\$ 46,718</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	34,000	0
	<u>34,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(34,000)	0
Unencumbered Cash, Beginning	154,271	120,271
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 120,271</u>	<u>\$ 120,271</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook and Student Material Revolving Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 5,723	\$ 7,321
	<u>5,723</u>	<u>7,321</u>
Expenditures		
Instruction	<u>5,945</u>	<u>4,209</u>
	<u>5,945</u>	<u>4,209</u>
Receipts Over (Under) Expenditures	(222)	3,112
Unencumbered Cash, Beginning	14,933	14,711
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 14,711</u>	<u>\$ 17,823</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Attica High School				
High School Volleyball	\$ 578	\$ 5,924	\$ 6,009	\$ 493
High School Football	454	825	254	1,025
High School Basketball	1,282	490	802	970
High School Track	363	710	354	719
Jr Hi Volleyball	122	690	470	342
Jr Hi Football	157	85	0	242
Jr Hi Basketball	502	3,404	3,063	843
Jr Hi Track	229	711	392	548
High School Girls Basketball	387	297	0	684
Score Table Ads	0	7,777	6,777	1,000
Jr Hi Girls Basketball	168	89	113	144
Concessions	2,169	20,799	21,925	1,043
High School Cheerleaders	615	1,361	1,492	484
Student Council	985	1,264	478	1,771
STUCO Scholarship Savings	0	0	71	(71)
Jr Hi Cheerleaders	2,946	957	1,436	2,467
Honor Society	985	61	693	353
Art Class	0	185	8	177
School Play	385	0	0	385
Class of 2020	1,339	5,163	3,710	2,792
Class of 2021	990	1,374	91	2,273
Class of 2022	430	1,869	721	1,578
Class of 2023	0	1,576	70	1,506
Class of 2024	0	226	0	226
Class of 2013	637	0	637	0
Class of 2014	1,258	131	211	1,178
Class of 2015	191	0	0	191
Class of 2016	1,316	0	0	1,316
Class of 2017	73	426	120	379
Class of 2018	3,371	6,126	7,573	1,924
Class of 2019	4,058	5,469	4,757	4,770
	<u>\$ 25,990</u>	<u>\$ 67,989</u>	<u>\$ 62,227</u>	<u>\$ 31,752</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attica Public Schools							
Library Books	\$ 26	\$ 0	\$ 0	\$ 0	\$ 26	\$ 0	\$ 26
Elementary Book Orders	0	0	1,176	1,176	0	0	0
Elementary Teacher Supplies	0	0	460	0	460	0	460
Gate Receipts	6,084	0	17,317	21,817	1,584	0	1,584
Art Fee	59	0	0	0	59	0	59
Yearbook	5,854	0	6,130	4,799	7,185	0	7,185
Yearbook Sales	0	0	549	549	0	0	0
Reality University	1,807	0	1,400	2,952	255	0	255
Wellness Center	1,794	0	0	67	1,727	0	1,727
T2C Money	51	0	5,164	2,933	2,282	0	2,282
Vending Machines	958	0	484	507	935	0	935
JH Mercantile Store	23	0	0	0	23	0	23
	<u>\$ 16,656</u>	<u>\$ 0</u>	<u>\$ 32,680</u>	<u>\$ 34,800</u>	<u>\$ 14,536</u>	<u>\$ 0</u>	<u>\$ 14,536</u>

FEDERAL AWARD INFORMATION

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Rural Education	84.358	\$ 13,196	\$ 0	\$ 13,196	\$ 13,196	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	3,092				
National School Lunch Program	10.555	22,395				
		<u>25,487</u>	<u>0</u>	<u>25,487</u>	<u>25,487</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	24,445	0	24,445	24,445	0
Special Education Grants to States	84.027	1,346	0	1,346	1,346	
Supporting Effective Instruction State Grants	84.367	1,644	0	1,644	1,644	0
		<u>27,435</u>	<u>0</u>	<u>27,435</u>	<u>27,435</u>	<u>0</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families	93.558	<u>1,740</u>	<u>0</u>	<u>1,740</u>	<u>1,740</u>	<u>0</u>
Total Federal Awards		<u>\$ 67,858</u>	<u>\$ 0</u>	<u>\$ 67,858</u>	<u>\$ 67,858</u>	<u>\$ 0</u>